

CHARGEBACK OF UNCOLLECTED NET PERSONAL PROPERTY TAXES
FOR _____ TAXES UNCOLLECTIBLE _____

Section 74.42(1), Wis. Stats.: "No earlier than February 2 and no later than April 1 the taxation district treasurer may charge back to each taxing jurisdiction within the taxation district except this state, its proportionate share of those personal property taxes for which the taxing district settled in full the previous February, which were delinquent at the time of settlement, which have not been collected in the intervening year and which remain delinquent..."

Please read complete instructions on the reverse side before completing this form.

1. ☐ Town ☐ Village ☐ City of _____, _____ County Co Mun Code _____

2. P.P. Account No. _____ Name of Taxpayer _____

3. **UNCOLLECTED NET** Personal Property Taxes To Be Charged Back To Taxing Jurisdictions

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES* BY TAXING JURISDICTION 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION 7
A. STATE of Wisconsin				=	X	=
B. COUNTY of				=	X	=
C. SPECIAL DIST.				=	X	=
D. LOCAL				=	X	=
E. SCHOOL DIST.		+	=	=	X	=
E. UNION HIGH				=	X	=
F. TECH. COL.				=	X	=
TOTALS		+	=	=	1.00000	

* Gross taxes are before school levy, first dollar and lottery and gaming tax credits have been subtracted.

** Your tax district's share. May be budgeted for in your next budget.

4a. TO THE TREASURER OF _____
Taxing Jurisdiction

Per s.74.42(1), Wis. Stats., I am charging back your jurisdiction's share of **UNCOLLECTED NET PERSONAL PROPERTY TAXES** which your jurisdiction received last February (ss.74.25(1)(b)1., 74.30(1)(i) or 74.305(1)(i), Wis. Stats.).

Your share is \$ _____ as shown above. Please remit within 30 days.

4b. MAKE YOUR CHECK PAYABLE TO THE ☐ Town ☐ Village ☐ City of _____

4c. PLEASE MAIL YOUR CHECK TO _____

THANK YOU.

Signature Title Date (mm/dd/ccyy) () - Telephone Number

INSTRUCTIONS

COMPLETE ONE FORM FOR EACH UNCOLLECTED PERSONAL PROPERTY TAX BILL

SUGGESTION: Before printing your supply of these forms you should enter the years at the top of the form, complete Sections 1, 4b and 4c.

Section 1: Enter the name of your taxation district, county and your 5-digit county/municipality code.

Section 2: Enter the personal property account number and the name of the taxpayer.

Section 3: Calculate each taxing jurisdiction's share of the UNCOLLECTED NET personal property tax and enter the amount on the appropriate line. REMEMBER, you can only charge back any remaining unpaid personal property taxes. STUDY EXAMPLE BELOW.

EXAMPLE

In this example the taxation district has been unable to collect \$4,858.12 of **NET** tax from the taxpayer.

IDENTIFY TAXING JURISDICTION 1	NET TAX (COL. 5 TAX BILL) 2	ADD SCH LEVY TAX CR. TO SCH & TOTAL TAX 3	GROSS TAXES* BY TAXING JURISDICTION ¹ 4	PERCENT (EXPRESSED AS A DECIMAL) 5	AMOUNT OF UNCOLLECTED NET PERS. PROP. TAX 6	AMOUNT TO BE CHARGED BACK TO EACH JURISDICTION ² 7
A. STATE Wisconsin	43.65		43.65	= 0.00822	x 4,858.12	= 39.93
B. COUNTY Dane	1,025.14		1,025.14	= 0.19312	x 4,858.12	= 938.20
C. SPECIAL DIST. Rd. Lake	98.58		98.58	= 0.01857	x 4,858.12	= 90.22
D. LOCAL T. Badger	515.95		515.95	= 0.09720	x 4,858.12	= 472.21 **
E. SCHOOL DIST. Lincoln	2,874.73	+ 450.24	= 3,324.97	= 0.62636	x 4,858.12	= 3,042.93
E. UNION HIGH					x	
F. TECH. COL. MATC	300.07		300.07	= 0.05653	x 4,858.12	= 274.63
TOTALS	4,858.12	+ 450.24	= 5,308.36	= 1.00000		4,858.12

CALCULATION PROCEDURES

1. Enter Net Taxes from Column 5 of tax bill in Column 2 of this form.
2. Add school levy tax credit to school tax and total tax (Col. 3) to get actual gross tax (Col. 4).
3. Calculate the percentage that each taxing jurisdiction's share of tax is to the total tax. (Divide the gross tax for each taxing jurisdiction by the total gross tax. For example, $43.65 \div 5,308.36 = .00822$). Enter your results in Column 5.
4. Multiply the total amount of **UNCOLLECTED NET personal property tax by the percentage you calculated. (Multiply Column 6 by Column 5.)** If personal property such as a mobile home, qualifies for the lottery credit and it was claimed, net tax means after lottery credit.
5. **Enter the amounts you have calculated on the appropriate lines in Column 7.**

* Gross taxes are before school levy and lottery credits have been subtracted.

** Your tax district's share. May be budgeted for in your next budget.

¹ Note: If you have a TIF district(s) you must use the APPORTIONED levies from your Statement of Taxes to calculate the amount to be charged back. The entire tax increment must be included with the local tax. Contact us for special instructions if you have TIF districts and multiple school districts.

² Note: The state's proportionate share shall be charged back to the county.

Section 4b. Enter to whom taxing jurisdiction should make its check payable.

Section 4c. Enter to whom and where the taxing jurisdiction should mail its check.

Before you complete Section 4a, make one copy of the form for each of your entries in Column 6 except for "local" and "state" (see Note). For example, if you have amounts to be charged back to the state, the county, the school district and the technical college district you would make three copies. After you have prepared the required number of copies you may complete Section 4a. Do this by identifying the taxing jurisdiction in the space provided and entering the amount you are charging back to that taxing jurisdiction.

Sign, enter title, date and your telephone number in the spaces provided. Retain your original worksheet and furnish a copy of it to your tax district clerk; mail the respective copy to each of the taxing jurisdictions.

If you need assistance, you may contact the Department of Revenue, the Local Government Services Section at (608) 261-5341.